

IN THE SPECIFICATION

Please replace the paragraph beginning on page 1, line 24, with the following rewritten paragraph:

As illustrated in Fig. 1, a device isolation layer 12 is disposed in a substrate 10 to define an active region 14. Source and drain regions 30s and 30d are disposed in the active region 14. A gate stack 16 including a floating gate 20a, a gate interlayer dielectric layer 24 ~~layer 28~~, and control gate electrodes 22, which are sequentially stacked, is disposed on a substrate between the source and drain regions 30s and 30d. In addition, a resistor pattern 18 is disposed on the device isolation layer 12 and resistor electrodes 28 are connected to both edges of the resistor pattern 18. The resistor electrodes 28 are long enough to extend through an interlayer dielectric layer 26, which covers the entire surface of the substrate.